

State of South Dakota

SEVENTY-EIGHTH SESSION
LEGISLATIVE ASSEMBLY, 2003

177I0719

HOUSE BILL NO. 1261

Introduced by: Representatives Dykstra and Gillespie and Senator Albers

1 FOR AN ACT ENTITLED, An Act to restrict public corporations from making purchases from
2 any retailer that fails to collect and remit sales and use taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 5-18 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 No public corporation may purchase any goods or services from any retailer that meets the
7 definition of a retailer or a retailer maintaining a place of business in the state, pursuant to
8 subdivisions 10-46-1(8) and 10-46-1(9), if the retailer or any affiliate of the retailer fails or
9 refuses to collect and remit the sales and use tax on all sales delivered by any means to a location
10 within this state. The Department of Revenue shall provide a list of any retailers that fail to
11 collect and remit the sales and use tax to the Bureau of Administration and the Bureau of
12 Administration shall make such information available through the centralized public bid
13 exchange.

